



## ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

**Petition for Appointment of Successor Probate Conservator of the Person and Estate**

<b>Age: 60</b>		<b>NORMAN WILSON and PENNY WILSON</b> , brother and sister-in-law, are Petitioners and request appointment as successor Conservators of the Person with medical consent powers and as Conservators of the Estate without bond.	<b>NEEDS/PROBLEMS/COMMENTS:</b> <b>Investigator advised rights on 09/25/14.</b>  1. Need receipt for viewing conservatorship video for both petitioners.  2. All relatives have waived bond and Petitioners are requesting appointment without bond; however, effective 1/1/2008, pursuant to CRC 7.207, except as otherwise provided by statute, every conservator or guardian of the estate appointed after 12/31/2007, must furnish a bond, including a reasonable amount for the cost of recovery to collect the bond under Probate Code 2320(c)(4)). Based on the assets of the estate as stated in the Petition, bond should be set at \$23,547.48.  3. The Court may require an updated capacity declaration regarding medical consent powers.
<b>Cont. from</b>			
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>		
<input checked="" type="checkbox"/>	<b>Verified</b>		
<input type="checkbox"/>	<b>Inventory</b>		
<input type="checkbox"/>	<b>PTC</b>		
<input type="checkbox"/>	<b>Not.Cred.</b>		
<input checked="" type="checkbox"/>	<b>Notice of Hrg</b>	<b>NOMA WILSON</b> , mother, was appointed as Conservator of the Person with medical consent powers on 09/29/88. Nomination by Noma Wilson of Petitioner's as successor conservators attached to Petition.  <b>Estimated Value of the Estate:</b> Annual income - \$21,406.80  <b>Petitioners state</b> that the current conservator requires 24 hour care and is now in a nursing home, therefore she is no longer able to act as conservator. The conservatee suffers from disabilities as a result of a motorcycle accident in 1988. Since the accident, he has had assistance in caring for his physical needs. The conservatee suffers from short term memory loss and is not able to remember to pay his bills on his own. Further he has made imprudent decisions about money in the past.  <b>Court Investigator Julie Negrete filed a report on 10/02/14.</b>	
<input checked="" type="checkbox"/>	<b>Aff.Mail</b>		w/
<input type="checkbox"/>	<b>Aff.Pub.</b>		
<input type="checkbox"/>	<b>Sp.Ntc.</b>		
<input checked="" type="checkbox"/>	<b>Pers.Serv.</b>		w/
<input checked="" type="checkbox"/>	<b>Conf. Screen</b>		
<input checked="" type="checkbox"/>	<b>Letters</b>		
<input checked="" type="checkbox"/>	<b>Duties/Supp</b>		
<input type="checkbox"/>	<b>Objections</b>		
<input type="checkbox"/>	<b>Video Receipt</b>		x
<input checked="" type="checkbox"/>	<b>CI Report</b>		<b>Reviewed by:</b> JF <b>Reviewed on:</b> 10/13/14 <b>Updates:</b> <b>Recommendation:</b> <b>File 1 – Wilson</b>
<input type="checkbox"/>	<b>9202</b>		
<input checked="" type="checkbox"/>	<b>Order</b>		
<input type="checkbox"/>	<b>Aff. Posting</b>		
<input type="checkbox"/>	<b>Status Rpt</b>		
<input type="checkbox"/>	<b>UCCJEA</b>		
<input checked="" type="checkbox"/>	<b>Citation</b>		
<input type="checkbox"/>	<b>FTB Notice</b>		

**2A Dennis I Watson (Estate)**

Case No. 0444557

Atty Jaech, Jeffrey (for Petitioner Mary S. Watson)

Atty Nahigian, Eliot (for Respondent Cynthia D. Watson)

**Notice of Motion and Motion for Order to Correct Clerical Error in Judgment and Amend Judgment Nunc Pro Tunc and Alternatively to Modify Void Judgment**

<b>DOD: 7/13/1991</b>		<b>MARY S. WATSON</b> is petitioner.	<b>NEEDS/PROBLEMS/COMMENTS:</b>
		<b>Petitioner states</b> she completed the probate of the decedent in pro per, enlisting the assistance of a paralegal to prepare the petition for final distribution.	<b>Continued from 8/11/14.</b>  1. Order does not comply with Local Rule 7.6.1B – No riders or exhibits may be attached to any order, except as may be otherwise provided on Judicial Council forms. Need new order.
<b>Cont. from 062314, 071014 081114</b>		An error occurred in the language of the testamentary trust. The paralegal failed to include language in the testamentary trust that identified the decedent's children.	
	<b>Aff.Sub.Wit.</b>		
✓	<b>Verified</b>		
	<b>Inventory</b>		
	<b>PTC</b>		
	<b>Not.Cred.</b>		
✓	<b>Notice of Hrg</b>		
✓	<b>Aff.Mail</b>	W/	
	<b>Aff.Pub.</b>		
	<b>Sp.Ntc.</b>		
	<b>Pers.Serv.</b>		
	<b>Conf. Screen</b>		
	<b>Letters</b>		
	<b>Duties/Supp</b>		
	<b>Objections</b>		
	<b>Video Receipt</b>		
	<b>CI Report</b>		
	<b>9202</b>		
✓	<b>Order</b>		
	<b>Aff. Posting</b>		
	<b>Status Rpt</b>		
	<b>UCCJEA</b>		
	<b>Citation</b>		
	<b>FTB Notice</b>		
<p>Decedent died survived by his wife, <b>Mary S. Watson</b>, his child, <b>Cynthia D. Knott</b>, who is the issue of a prior marriage, and his two stepchildren, <b>Martin R. Claborn</b> and <b>Kimberly Claborn Miller</b> (who was referred to in the Will as Kimberly D. Garrett), who are the children of Mary S. Watson.</p> <p>Article Second of Decedent's Will identifies his children to include his natural born child and his stepchildren.</p> <p>Decedent's Will gives all of his personal property to his wife and Decedent's other assets consisting primarily of Decedent's ½ community property interest in certain farmland in trust for the benefit of his wife during her lifetime, and upon the death of Petitioner, to be divided into "as many equal shares as there are children of mine then living and children of mine then deceased leaving issue."</p> <p style="text-align: center;"><b>Please see additional page</b></p>			
			<b>Reviewed by: KT</b>
			<b>Reviewed on: 10/13/14</b>
			<b>Updates:</b>
			<b>Recommendation:</b>
			<b>File 2A - Watson</b>

2A

Given the language in Article Two of the Will which provides that stepchildren are to be treated as children, upon the death of Petitioner, the Will provides that the assets in the testamentary trust are to be distributed in equal shares to **Cynthia D. Knott, Martin R. Claborn and Kimberly Claborn Miller.**

On April 11, 2014 Petitioner met with an estate planning attorney and was advised that the language of the order provided that **Cynthia D. Knott** was the sole remainderman beneficiary of the trust due to the omission of the language that the term "child" or "children" also refer to the Decedent's stepchildren. Petitioner took prompt action to cause this petition to be filed.

The error in the language of the judgment is readily apparent from the judgment roll consisting of the original will, the petition for probate, the order for probate and the judgment of final distribution which clearly does not conform to Decedent's wishes as expressed in the Will.

Alternatively, the Judgment of Final Distribution to Testamentary Trust is a void judgment and is subject to modification because the omission in the language of the judgment resulted in the court exceeding its authority, however unintentionally by rendering a judgment for distribution which was contrary to the intent of the Decedent as expressed in his Will.

Granting modification of the judgment nunc pro tunc is appropriate because Petitioner is still alive and the interests of any remainderman of the testamentary trust have not yet ripened into current interests.

**Wherefore Petitioner prays** for an order that the following language erroneously and mistakenly omitted for the judgment shall be added to the end of the judgment to conform to the Decedent's intent as expressed in his will: "The terms 'Decedent's child', 'Decedent's children', 'child of Decedent' and 'children of Decedent' as used in this Judgment of Final Distribution and Final Distribution to Testamentary Trust and in the testamentary trust set forth herein shall include Decedent's child Cynthia D. Knott, and step-children Martin R. Claborn and Kimberly Claborn Miller."

**Points and Authorities attached to the Petition.**

**Response of Cynthia D. Watson to Petition for Order to Correct Clerical Error filed on 6/19/14.**

Respondent alleges the omission was not clerical and the Judgment is not void. The petition is not timely because the time to challenge a Judgment on direct appeal has passed. Respondent further alleges that the Petitioner does not have standing to prosecute this petition. The petition and each and every claim therein fails to state facts sufficient to constitute a cause of action or basis for relief. Petitioner is estopped by her own conduct from obtaining any relief under her Petition. Petitioner's acts, conduct and/or omissions were the proximate cause of Petitioner's alleged damages.

**Respondent prays as follows:**

1. Petitioner take nothing by way of the Petition;
2. That the Petition be dismissed with prejudice;
3. For costs of suit.

**Please see additional page**

**Points and Authorities in Support of Opposition to Petition to Correct Clerical Error filed on 6/19/14.**

**Petitioner's Reply to Verified Response of Respondent Cynthia D. Watson filed on 6/20/14.** Petitioner alleges Respondent has failed to file her opposition on a timely basis and the result is that she has waived any opportunity to oppose the Motion and has consented to the entry of the order requested in the motion. This is a motion to correct a clerical error in a judgment. The requirement for filing of papers opposing a motion are set forth in CCP 1005(b) which provides that all papers opposing a motion shall be filed with the court and a copy served on each party at least nine court days before the hearing. Respondent did not comply with this requirement. In fact, Respondent did not come close to complying with this requirement. It appears that Respondent's opposition was filed either Wednesday, June 18, 2014 or on Thursday June 19, 2014. Petitioner's attorney received a faxed copy of the response at 4:48 p.m. on Wednesday. In order for this response to be timely, it should have been filed at least by Tuesday, June 10, 2014, more than a week before it was filed. Opposing Counsel's late filing is prejudicial to Petitioner and other interested parties.

Petitioner further alleges that the cases cited by Respondent do not apply to an action to correct a clerical error pursuant to CCP §473(d). Respondent has misstated and misapplied the law. The case cited makes a clear distinction between the correction of a clerical error and the correction of a judicial error. The Court may correct by a nunc pro tunc order an inadvertent or clerical error. The distinction between a clerical error and a judicial error does not depend so much on the person making as it does on whether it was the deliberate result of judicial reasoning and determination. A clerical error in the judgment includes inadvertent errors made by the court which cannot be reasonably attributed to the exercise of judicial consideration or discretion. Clerical error is to be distinguished from judicial error which cannot be corrected by amendment.

Petitioner should be permitted to modify the order for Final Distribution to conform to the will because the order incorporates the terms of the will by reference.

Respondent's argument that the existence of Article Thirteenth B in the Will indicates that there is a different interpretation of the Decedent's intent is without merit.

In summary, it is clear from the evidence presented as well as the record in the court file that there was an error in the order which has an inadvertent mistake, not the result of judicial deliberation, but the result of an oversight. The law gives the court broad power to determine that an error was clerical rather than judicial, and therefore, this court has the opportunity to correct its error.

Petitioner has estimated that the property in trust has a value of approximately \$1,750,000.00. Obviously Decedent's daughter, Respondent, would like to receive those assets. However, her father clearly and expressed his intent that these assets be divided three ways among his daughter and step-children. Under the current order the assets will go entirely to Decedent's daughter completely in contravention of Decedent's intent as expressed in his Will. The Court has an opportunity and authority to prevent a great injustice.

**Please see additional page**

**Petitioner's Supplemental Reply to Verified Response filed on 7/2/14 states** the court may upon motion of the injured party correct clerical errors to cause a decree of distribution to conform to decedent's Will. Petitioner should be permitted to modify the Order for Final Distribution to conform to the Will because the order incorporates the terms of the Will by reference. (Cases cited in support of argument)

**Respondent's Additional Memorandum of Points and Authorities in Opposition to Petition filed on 7/1/14.** Respondent states in this case, the decedent's Will provides in Article SECOND "that the terms, "my child" and "my children" as used in this Will shall include my child and stepchildren . . ." and also includes Article THIRTEENTH B., which provides in part as follows: ""Issue" of a person means of such person's lawful descendants of every degree . . . However, nothing in this Will shall include foster children or step-children in the term "issue" "lineal descendant," or "ancestor.""

Neither Article SECOND nor Article THIRTEENTH B., are included in the Petition for Distribution or in the Judgment of Final Distribution. The two articles conflict and provide different definitions for "child" and "children."

Petitioner contends that the provisions of Article SECOND of the Will are incorporated into the Judgment. This is not the case. As Petitioner points out, the trust is to be held, administered and distributed only "in accordance with the provisions of Paragraphs SIXTH, SEVENTH, and EIGHTH of Decedent's Will." There is no mention in the Judgment of Article SECOND. (Cases cited in support of argument)

**Petitioner's Reply to Respondent's Additional Memorandum of Points and Authorities in Opposition filed on 7/8/14 states** Article Second and Article Thirteenth B do not conflict. Article Second and Article Thirteenth B are mutually exclusive. Article Second defines the terms "my child" and "my children". The parenthesis surrounding the terms in each of these sections make it clear that the respective definitions apply when the specific terms are used. Both terms "children" and "issue" are used in different places in the will. The terms are neither conflated nor used interchangeably as Respondent suggests. When the terms "child" or "children" are used, step-children are included in the definition. When the term "issue" is used, step-children are excluded. There is no judicial interpretation necessary here, nor is there any evidence whatsoever that the court was required to make, nor made, judicial interpretations regarding this issue. There is no evidence that there was a judicial interpretation made, but there is ample evidence presented that there was a clerical error.

In addition, the judgment makes sufficient reference to the will to incorporate the terms of the will into the order. The language in the order states, in "accordance with the provisions of Paragraphs SIXTH, SEVENTH, and EIGHTH of Decedent's Will. . ." In the will, the terms of Article Second are incorporated into the rest of the will, including, Articles, Sixth, Seventh and Eighth. The reference to Decedent's Will in the order would have no meaning if Articles Sixth, Seventh and Eighth are to be construed differently in the Judgment than in the will.

**Status Conference**

<b>DOD: 7/13/1991</b>	<p><b>MARY S. WATSON</b> filed a Petition to Correct Clerical Error in the Judgment for Final Distribution.</p> <p><b>Petitioner prayed</b> for an order that the language erroneously and mistakenly omitted for the judgment be added to the end of the judgment to conform to the Decedent's intent as expressed in his will: "The terms 'Decedent's child', 'Decedent's children', 'child of Decedent' and 'children of Decedent' as used in this Judgment of Final Distribution and Final Distribution to Testamentary Trust and in the testamentary trust set forth herein shall include Decedent's child Cynthia D. Knott, and step-children Martin R. Claborn and Kimberly Claborn Miller."</p> <p><b>CYNTHIA D. WATSON</b> responded alleging the omission was not clerical and the Judgment was not void. In addition, the respondent alleged the petition is not timely because the time to challenge a Judgment on direct appeal had passed. Finally Respondent alleged that the Petitioner did not have standing to prosecute this petition.</p> <p style="text-align: center;"><b>Please see additional page</b></p>	<b>NEEDS/PROBLEMS/COMMENTS:</b>
<b>Cont. from</b>		
<b>Aff.Sub.Wit.</b>		
<b>Verified</b>		
<b>Inventory</b>		
<b>PTC</b>		
<b>Not.Cred.</b>		
<b>Notice of Hrg</b>		
<b>Aff.Mail</b>		
<b>Aff.Pub.</b>		
<b>Sp.Ntc.</b>		
<b>Pers.Serv.</b>		
<b>Conf. Screen</b>		
<b>Letters</b>		
<b>Duties/Supp</b>		
<b>Objections</b>		
<b>Video Receipt</b>		
<b>CI Report</b>		
<b>9202</b>		
<b>Order</b>		
<b>Aff. Posting</b>		
<b>Status Rpt</b>		
<b>UCCJEA</b>		
<b>Citation</b>		
<b>FTB Notice</b>		
		<b>Reviewed by: KT</b>
		<b>Reviewed on: 10/13/14</b>
		<b>Updates:</b>
		<b>Recommendation:</b>
		<b>File 2B - Watson</b>

**Status Report of Mary S. Watson filed on 10/9/14 states** the motion is ready for ruling by the court. The issue for the court is simply whether omitting the definition of the testator's children from the Judgment of Final Distribution was a clerical error or a judicial error. If it was a clerical error, as the Moving Party contends, then the court may now correct the clerical error under CCP§473(d).

On the other hand, if the court determines the error was judicial, and cannot be corrected under CCP§473(d), then we are left with an ambiguity in the Judgment as to the definition of "children" under the circumstances. Moving Party contemplates if this occurs, her daughter would petition the court to resolve the ambiguity. In that case, discovery to search for additional extrinsic evidence would be proper, even though the will itself seemingly conclusively resolves the ambiguity.

Respondent argues that Moving Party is not an "injured party," even though she was the decedent's personal representative and was duty-bound to execute the decedent's estate plan as stated in his will. This standing issue can be mooted by either the court correcting the error on its own as permitted under CCP §473(d), or by Moving Party's daughter joining the motion, which she is willing to do.

Accordingly, Moving Party requests that the court rule on the pending motion as soon as possible.

**Status Report of Respondent Cynthia D. Watson filed 10/9/14 states** while the Petitioner contends that there is a clerical error in the Judgment, Respondent maintains that the error is a judicial error, which cannot be corrected by a nunc pro tunc order. The Judgment is unambiguous. The claimed error is not a clerical error. Judith A. Ward, the paralegal who assisted Mary Watson in Mary Watson's pro per probate of the Will, states in her declaration filed with the court on August 7, 2014, that she "neglected to include in the petition of the proposed judgment the recitation . . ."

Although Judith A. Ward, by her own admission, may have been negligent, the real error in this case were the result of the Decedent and Mary Watson's neglect by not timely consulting with an attorney prior to the execution of a 24-page death bed trust will; not timely seeking legal advice from an attorney on how to provide for a blended family; by using a will that created a testamentary trust (requiring probate of the Will – which was done pro per) rather than using a revocable living trust (each spouse could have had his or her own living trust to deal with the disposition of his or her own property or share of the community property). The Decedent and Mary did change the title of joint tenancy property to community property thereby achieving the favorable income tax benefit of a step-up in basis of both halves of the depreciable farm property on Decedent's death.

Most applicable case authority is the *Estate of Eckstrom* (1960) 54 C.2d. 540, 7 Cal.Rptr. 124. In *Eckstrom* the Supreme Court held that clerical errors do not include those errors made by the court because of its failure to correctly interpret the law or apply the facts. It is only when the form of the judgment fails to coincide with the substance thereof, as intended at the time of the rendition of the judgment, that it can be reached by a corrected nunc pro tunc order.

No settlement offers have been commenced as of the date of the signing of this Status Report. Respondent believes that it is in the best interest of Petitioner, Petitioner's children, and Respondent that the parties engage in settlement discussions.

## Petition to Close Zero Asset Estate and Discharge Executor

<b>DOD: 08/08/2006</b>		<p><b>GLORIA MCAFEE</b>, was appointed Executor with full IAEA authority without bond on 10/25/2006.</p> <p><b>Petition states:</b> Attorneys for the Executor, Gloria McAfee, have had no contact with Executor in years and do not have her current contact information. As such the petition is filed by Gilmore, Wood, Vinnard &amp; Magness at the request of the Court.</p> <p>Decedent filed for bankruptcy under Chapter 11 of the United States Bankruptcy Code prior to this death. The primary creditor of the decedent is the United States of America, acting through the United States Department of Agriculture/Farm Service Agency. Following her appointment as executor, Executor requested that the bankruptcy be discharged and that the assets of the bankruptcy estate be delivered to her for probate administration. The United States opposed this request preferring that jurisdiction to adjudicate liability remain in Federal Court and that possession, custody and control of the decedent's assets rests with the Trustee appointed by Bankruptcy Court. The United States Bankruptcy Court denied Executor's request, instead converting the decedent's bankruptcy to a Chapter 7 liquidation proceeding- United States Bankruptcy Court Eastern District of California Case No. 06-10342-A-7F.</p> <p>The Bankruptcy Trustee liquidated all of the decedent's assets on 05/17/2010, the Trustee in Bankruptcy filed her final report, showing that creditor's claims greatly exceeded the value of the estate and proposed that after satisfaction of priority claims, general unsecured creditors be paid a dividend of approximately 18.9% of their respective claim. A Notice of filing Trustee's Final Account and Distribution Report, Certification that the Estate has been Fully Administered and Application to be Discharged, Combined with Fixing Deadline for Filing Objections Thereto was filed on 01/04/2011 in the United States Bankruptcy Court. No assets were distributed to the Estate.</p> <p><b>Please see additional page</b></p>	<p><b>NEEDS/PROBLEMS/ COMMENTS:</b></p> <p><b>Continued from 09/09/2014</b></p> <p><b>The following issues remain:</b></p> <ol style="list-style-type: none"> <li>Petition was not verified by the fiduciary.</li> </ol>	
<b>Cont. from 072914 090914</b>				
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>			
<input checked="" type="checkbox"/>	<b>Verified</b>			
<input type="checkbox"/>	<b>Inventory</b>			
<input type="checkbox"/>	<b>PTC</b>			
<input type="checkbox"/>	<b>Not.Cred.</b>			
<input checked="" type="checkbox"/>	<b>Notice of Hrg</b>			
<input checked="" type="checkbox"/>	<b>Aff.Mail</b>			w/
<input type="checkbox"/>	<b>Aff.Pub.</b>			
<input type="checkbox"/>	<b>Sp.Ntc.</b>			
<input type="checkbox"/>	<b>Pers.Serv.</b>			
<input type="checkbox"/>	<b>Conf. Screen</b>			
<input type="checkbox"/>	<b>Letters</b>			10/25/06
<input type="checkbox"/>	<b>Duties/Supp</b>			
<input type="checkbox"/>	<b>Objections</b>			
<input type="checkbox"/>	<b>Video Receipt</b>			
<input type="checkbox"/>	<b>CI Report</b>			
<input type="checkbox"/>	<b>9202</b>			
<input checked="" type="checkbox"/>	<b>Order</b>			
<input type="checkbox"/>	<b>Aff. Posting</b>			
<input type="checkbox"/>	<b>Status Rpt</b>			
<input type="checkbox"/>	<b>UCCJEA</b>			
<input type="checkbox"/>	<b>Citation</b>			
<input type="checkbox"/>	<b>FTB Notice</b>			

Executor and Gilmore, Wood, Vinnard & Magness, attorneys for Executor, have rendered valuable services to the estate, but inasmuch as the estate has no assets, statutory compensation is \$0. In addition to ordinary services, Gilmore, Wood, Vinnard & Magness rendered in excess of 50 hours of extraordinary services litigating against the United States government and the decedent's brother in both decedent's bankruptcy proceedings and concerning the Estate of May McAfee (the decedent's mother). While the value of such services is significant, there are no assets in the estate from which compensation could be paid.

The decedent left his entire estate to Our Land Self Help Corporation. Unfortunately, the Estate has no assets. Hence, there is nothing to distribute to Our Land Self-Help Corporation.

**Petitioner prays that the administration of this estate be brought to a close; the first and final account be settled, allowed, and approved as filed; that all acts and proceedings of Executor as Executor be confirmed and approved; that the Estate be closed and the fees and costs owing to Gilmore, Wood, Vinnard & Magness be discharged; that any further orders be made at the Court considers proper.**

Probate Status Hearing Re: Filing Inventory and Appraisal

<b>DOD: 03/06/2014</b>		<b>NEEDS/PROBLEMS/COMMENTS:</b>  <b><u>OFF CALENDAR</u></b> Final Inventory and Appraisal filed 10/09/2014.
<b>Cont. from</b>		
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>	
<input type="checkbox"/>	<b>Verified</b>	
<input type="checkbox"/>	<b>Inventory</b>	
<input type="checkbox"/>	<b>PTC</b>	
<input type="checkbox"/>	<b>Not.Cred.</b>	
<input type="checkbox"/>	<b>Notice of Hrg</b>	
<input type="checkbox"/>	<b>Aff.Mail</b>	
<input type="checkbox"/>	<b>Aff.Pub.</b>	
<input type="checkbox"/>	<b>Sp.Ntc.</b>	
<input type="checkbox"/>	<b>Pers.Serv.</b>	
<input type="checkbox"/>	<b>Conf. Screen</b>	
<input type="checkbox"/>	<b>Letters</b>	
<input type="checkbox"/>	<b>Duties/Supp</b>	
<input type="checkbox"/>	<b>Objections</b>	
<input type="checkbox"/>	<b>Video Receipt</b>	
<input type="checkbox"/>	<b>CI Report</b>	
<input type="checkbox"/>	<b>9202</b>	
<input type="checkbox"/>	<b>Order</b>	
<input type="checkbox"/>	<b>Aff. Posting</b>	
<input type="checkbox"/>	<b>Status Rpt</b>	
<input type="checkbox"/>	<b>UCCJEA</b>	
<input type="checkbox"/>	<b>Citation</b>	
<input type="checkbox"/>	<b>FTB Notice</b>	
		<b>Reviewed by:</b> LV <b>Reviewed on:</b> 10/13/2014 <b>Updates:</b> <b>Recommendation:</b> <b>File 10 - Christian</b>

**Petition for Probate of Will and for Letters Administration; Authorization to Administer Under IAEA (Prob. C. 8002, 10450)**

<b>DOD: 08/06/2014</b>		<b>ADRIENNE A. NALBANDIAN</b> , sister is petitioner and requests appointment as Administrator without bond.
<b>Cont. from</b>		All heirs waive bond.
	<b>Aff.Sub.Wit.</b>	Full IAEA – o.k.
✓	<b>Verified</b>	Decedent died intestate
	<b>Inventory</b>	
	<b>PTC</b>	Residence: Fresno
	<b>Not.Cred.</b>	Publication: The Fresno Business Journal
✓	<b>Notice of Hrg</b>	<b><u>Estimated value of the Estate:</u></b>
✓	<b>Aff.Mail</b>	Personal property - \$118,515.00
		Real property - \$607,000.00
✓	<b>Aff.Pub.</b>	<b>Total - \$725,515.00</b>
	<b>Sp.Ntc.</b>	Probate Referee: Steve Diebert
	<b>Pers.Serv.</b>	
	<b>Conf. Screen</b>	
✓	<b>Letters</b>	
✓	<b>Duties/Supp</b>	
	<b>Objections</b>	
	<b>Video Receipt</b>	
	<b>CI Report</b>	
	<b>9202</b>	
✓	<b>Order</b>	
	<b>Aff. Posting</b>	
	<b>Status Rpt</b>	
	<b>UCCJEA</b>	
	<b>Citation</b>	
	<b>FTB Notice</b>	

<b>NEEDS/PROBLEMS/COMMENTS:</b>
<b>Note: If the petition is granted status hearings will be set as follows:</b>
<ul style="list-style-type: none"><li>• <b>Wednesday, 02/18/2015 at 9:00a.m. in Dept. 303</b> for the filing of the inventory and appraisal <b>and</b></li><li>• <b>Wednesday, 12/16/2015 at 9:00a.m. in Dept. 303</b> for the filing of the first account and final distribution.</li></ul>
Pursuant to Local Rule 7.5 if the required documents are filed 10 days prior to the hearings on the matter the status hearing will come off calendar and no appearance will be required.
<b>Reviewed by:</b> LV
<b>Reviewed on:</b> 10/13/2014
<b>Updates:</b>
<b>Recommendation:</b> Submitted
<b>File 15 - Nalbandian</b>

<b>DOD: 08/28/11</b>		<p><b>SUSAN J. QUINN and RHONDA WALLACE</b>, were appointed Co-Executors without bond on 11/08/11. Letters were issued on 11/21/11.</p> <p>Inventory &amp; Appraisal, Final filed 04/10/12 - \$499,722.31</p> <p>Inventory &amp; Appraisal, Supplemental filed 04/18/13 - \$41,158.54</p> <p>First &amp; Final Account and Report of Executor filed 10/09/12 and set for hearing on 11/19/12.</p> <p><b>Minute Order from 11/19/12 set this matter for status</b> and states: The Court advises counsel that it is treating this as a Petition for Preliminary Distribution. The Court grants a distribution of up to 80% of the estate and compensation. Counsel is directed to submit a revised order.</p> <p><b>Status Report on Continued Administration filed 07/10/14</b> states: on 10/09/12, the co-executors filed their first account and report and petition for distribution. On 11/20/12, the Court entered an order authorizing distribution of substantially all of the assets of the estate, save and accepting the retention of cash for tax liabilities; the court also ordered payment of 80% of statutory attorney fees and extraordinary compensation. The Court ordered that estate administration continue pending the receipt of funds from the unclaimed property division of the State Controller's office in the amount of \$41,158.54 as set forth on the supplemental inventory and appraisal. Those funds were received on 12/07/12. Subsequently, the co-executors have been dealing with the IRS. The decedent did not file tax returns for 2008 or 2009. In filing a return for 2010, the Executors were advised of the missing returns. In filing those returns, the executors were advised that the decedent's identity had been stolen and a false return filed for 2010 in which an erroneous refund was claimed, which refund affected the prior year's returns. Working with a CPA to address the situation, corrected returns have been filed. The IRS assessed penalties on the late filed returns, and the estate sought abatement of those penalties. The executors have contact the IRS Taxpayer Advocate Service to resolve the issue, but are awaiting a response. The estate's bank account now has \$75,750.00 after payment of fees for preparation of the estates income tax returns. The amount at issue with the IRS is approximately \$15,000. In March the executors anticipated that within 120 days they would be able to address the penalties with the taxpayer's advocate's division of the IRS and resolve the matter so the estate can be closed, however the service has been non-responsive. The executors request another four to six months to resolve the issues with the IRS; then they will close the estate.</p>	<b>NEEDS/PROBLEMS/COMMENTS:</b>  <b>CONTINUED FROM 07/15/14</b> As of 10/13/14, nothing further has been filed in this matter.  1. <b>Need Final/Supplemental Account and/or Petition for Final Distribution.</b>
<b>Cont. from 091313, 111813, 031714, 071514</b>			
<input type="checkbox"/>	<b>Aff.Sub.Wit.</b>		
<input checked="" type="checkbox"/>	<b>Verified</b>		
<input type="checkbox"/>	<b>Inventory</b>		
<input type="checkbox"/>	<b>PTC</b>		
<input type="checkbox"/>	<b>Not.Cred.</b>		
<input type="checkbox"/>	<b>Notice of Hrg</b>		
<input type="checkbox"/>	<b>Aff.Mail</b>		
<input type="checkbox"/>	<b>Aff.Pub.</b>		
<input type="checkbox"/>	<b>Sp.Ntc.</b>		
<input type="checkbox"/>	<b>Pers.Serv.</b>		
<input type="checkbox"/>	<b>Conf. Screen</b>		
<input type="checkbox"/>	<b>Letters</b>		
<input type="checkbox"/>	<b>Duties/Supp</b>		
<input type="checkbox"/>	<b>Objections</b>		
<input type="checkbox"/>	<b>Video Receipt</b>		
<input type="checkbox"/>	<b>CI Report</b>		
<input type="checkbox"/>	<b>9202</b>		
<input type="checkbox"/>	<b>Order</b>		
<input type="checkbox"/>	<b>Aff. Posting</b>		
<input type="checkbox"/>	<b>Status Rpt</b>		
<input type="checkbox"/>	<b>UCCJEA</b>		
<input type="checkbox"/>	<b>Citation</b>		
<input type="checkbox"/>	<b>FTB Notice</b>		

<b>Reviewed by:</b> JF
<b>Reviewed on:</b> 10/13/14
<b>Updates:</b>
<b>Recommendation:</b>
<b>File 17 - Quinn</b>